



3013 (02-09-04)

ANNUAL REPORT

OF

Name: KAUKAUNA UTILITIES

Principal Office: 777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130

For the Year Ended: DECEMBER 31, 2000

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I, MICHAEL J KAWULA, CPA of
(Person responsible for accounts)

_____, KAUKAUNA UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

	03/31/2001
(Signature of person responsible for accounts)	(Date)

OFFICE MANAGER _____
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Accts. 221 and 222)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Contributions in Aid of Construction (Account 271)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Return on Proprietary Capital Computation	F-21
Important Changes During the Year	F-22
Financial Section Footnotes	F-23
 WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service	W-08
Accumulated Provision for Depreciation - Water	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
ELECTRIC OPERATING SECTION	
Electric Operating Revenues & Expenses	E-01
Other Operating Revenues (Electric)	E-02
Electric Operation & Maintenance Expenses	E-03
Taxes (Acct. 408 - Electric)	E-04
Property Tax Equivalent (Electric)	E-05
Electric Utility Plant in Service	E-06
Accumulated Provision for Depreciation - Electric	E-08
Transmission and Distribution Lines	E-10
Rural Line Customers	E-11
Monthly Peak Demand and Energy Usage	E-12
Electric Energy Account	E-13
Sales of Electricity by Rate Schedule	E-14
Purchased Power Statistics	E-16
Production Statistics Totals	E-17
Production Statistics	E-18
Internal Combustion Generation Plants	E-19
Steam Production Plants	E-19
Hydraulic Generating Plants	E-21
Substation Equipment	E-23
Electric Distribution Meters & Line Transformers	E-24
Street Lighting Equipment	E-25
Electric Operating Section Footnotes	E-26

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KAUKAUNA UTILITIES**Utility Address:** 777 ISLAND STREET

P.O. BOX 1777

KAUKAUNA, WI 54130

When was utility organized? 1/1/1912**Report any change in name:** KAUKAUNA UTILITIES**Effective Date:** 8/1/2000**Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL J KAWULA CPA**Title:** OFFICE MANAGER**Office Address:**

777 ISLAND STREET

KAUKAUNA, WI 54130

Telephone: (920) 766 - 5721 EXT 39**Fax Number:** (920) 766 - 7698**E-mail Address:** mkawula@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: NONE**Title:****Office Address:****Telephone:** () -**Fax Number:****E-mail Address:**

President, chairman, or head of utility commission/board or committee:

Name: MR JOHN LAMBIE**Title:** MAYOR (UTILITY CHAIRMAN)**Office Address:**

201 W 2ND STREET

P.O. BOX 890

KAUKAUNA, WI 54130-7077

Telephone: (920) 766 - 6310**Fax Number:** (920) 766 - 6339**E-mail Address:** mayor@kaukauna-wi.org

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR THOMAS L KARMAN CPA**Title:** PARTNER**Office Address:** SCHENCK & ASSOCIATES
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schenckcpa.com**Date of most recent audit report:** 3/21/2000**Period covered by most recent audit:** DECEMBER 31, 1999

Names and titles of utility management including manager or superintendent:

Name: MR PETER D PRAST**Title:** GENERAL MANAGER**Office Address:**777 ISLAND STREET
P.O. BOX 1777
KAUKAUNA, WI 54130-7077**Telephone:** (920) 766 - 5721 EXT 18**Fax Number:** (920) 766 - 7698**E-mail Address:** pprast@wppisys.org

Name of utility commission/committee: KAUKAUNA UTILITIES COMMISSION

Names of members of utility commission/committee:MR LANCE GOETZMAN
MR ROBERT KING
MR JOHN LAMBIE, CHAIRMAN
MR ROBERT LAMERS
MR LEE MEYERHOFER
MR GEORGE SIMON, SECRETARY
MR WILLIAM VANDERLOOP

Is sewer service rendered by the utility? NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	31,828,143	31,368,697	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	26,705,650	26,049,757	2
Depreciation Expense (403)	1,783,053	1,659,777	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,539,757	1,483,345	5
Total Operating Expenses	30,028,460	29,192,879	
Net Operating Income	1,799,683	2,175,818	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,799,683	2,175,818	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(5,094)	(1,348)	7
Income from Nonutility Operations (417)	40,443	84,089	8
Nonoperating Rental Income (418)	(15,002)	(13,277)	9
Interest and Dividend Income (419)	409,724	529,619	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	430,071	599,083	
Total Income	2,229,754	2,774,901	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	2,229,754	2,774,901	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,218,847	1,299,963	14
Amortization of Debt Discount and Expense (428)	42,427	45,865	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	0	1,711	17
Other Interest Expense (431)	0	91	18
Interest Charged to Construction--Cr. (432)			19
Total Interest Charges	1,261,274	1,347,630	
Net Income	968,480	1,427,271	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,911,905	23,634,634	20
Balance Transferred from Income (433)	968,480	1,427,271	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	25
Total Unappropriated Earned Surplus End of Year (216)	25,730,385	24,911,905	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
INCOME - JOHN STREET HYDRO	124,312	3
LESS LABOR EXPENSES	(19,314)	4
LESS OTHER EXPENSES	(64,555)	5
Total (Acct. 417):	40,443	
Nonoperating Rental Income (418):		
NONUTILITY RENTAL PROPERTY - ELECTRIC	2,536	6
LESS EXPENSES	(20,838)	7
WATER RENTAL INCOME	3,300	8
Total (Acct. 418):	(15,002)	
Interest and Dividend Income (419):		
ELECTRIC	389,063	9
WATER	20,661	10
Total (Acct. 419):	409,724	
Miscellaneous Nonoperating Income (421):		
NONE		11
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		12
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		13
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		14
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		15
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		16
Total (Acct. 436)--Debit:	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Appropriations of Income to Municipal Funds (439):		
APPROPRIATION TO THE CITY OF KAUKAUNA	150,000	17
Total (Acct. 439)--Debit:	150,000	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	(2,328)				(2,328)	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	709	2,087			2,796	3
Materials	187	(217)			(30)	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	896	1,870	0	0	2,766	
Net income (or loss)	(3,224)	(1,870)	0	0	(5,094)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,837,697	29,990,446	0	0	31,828,143	1
Less: interdepartmental sales	9,435	80,402	0	0	89,837	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained		22,098			22,098	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,828,262	29,887,946	0	0	31,716,208	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	451,354	6,932	458,286	1
Electric operating expenses	1,415,429	31,104	1,446,533	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	21,915		21,915	6
Other nonutility expenses	34,740		34,740	7
Water utility plant accounts	18,956		18,956	8
Electric utility plant accounts	456,938		456,938	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant	4,243		4,243	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	38,036	(38,036)	0	18
All other accounts			0	19
Total Payroll	2,441,611	0	2,441,611	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	67,881,718	67,511,314	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	24,437,681	23,727,795	2
Net Utility Plant	43,444,037	43,783,519	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	43,444,037	43,783,519	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	658,227	658,227	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	286,474	265,815	6
Net Nonutility Property	371,753	392,412	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	2,266,514	2,245,845	9
Total Other Property and Investments	2,638,267	2,638,257	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,106,931	3,971,659	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,257	5,500	12
Temporary Cash Investments (136)	108,387	91,349	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,089,999	3,041,182	15
Other Accounts Receivable (143)	1,632,333	358,384	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	30,000	30,000	17
Receivables from Municipality (145)	712,175	411,163	18
Materials and Supplies (151-163)	771,638	754,665	19
Prepayments (165)	671,030	643,611	20
Interest and Dividends Receivable (171)	18,116	18,111	21
Accrued Utility Revenues (173)	5,272	(19,113)	22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	10,087,138	9,246,511	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	318,980	361,408	24
Other Deferred Debits (182-186)	760,349	804,851	25
Total Deferred Debits	1,079,329	1,166,259	
Total Assets and Other Debits	57,248,771	56,834,546	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	251,633	251,633	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	25,730,385	24,911,905	28
Total Proprietary Capital	25,982,018	25,163,538	
LONG-TERM DEBT			
Bonds (221-222)	18,700,000	20,200,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	18,700,000	20,200,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	2,303,636	2,373,464	33
Payables to Municipality (233)	1,258,590	795,385	34
Customer Deposits (235)	4,319	3,419	35
Taxes Accrued (236)	810,114	760,199	36
Interest Accrued (237)	52,996	56,986	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	91,741	98,463	40
Miscellaneous Current and Accrued Liabilities (242)	380,757	362,948	41
Total Current and Accrued Liabilities	4,902,153	4,450,864	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	82,194		43
Other Deferred Credits (253)	147,706	100,000	44
Total Deferred Credits	229,900	100,000	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	7,434,700	6,920,144	49
Total Liabilities and Other Credits	57,248,771	56,834,546	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	14,170,026	0	0	53,398,126	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	53,590			259,976	7
Total Utility Plant	14,223,616	0	0	53,658,102	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,470,046	0	0	21,967,635	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,470,046	0	0	21,967,635	
Net Utility Plant	11,753,570	0	0	31,690,467	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	2,284,006	21,443,789			23,727,795	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	222,016	1,561,037			1,783,053	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,521				12,521	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0	857,780			857,780	10
Other credits (specify):						11
392 & 396 Clearing Accounts	9,231	90,847			100,078	12
Total credits	243,768	2,509,664	0	0	2,753,432	13
Debits during year						14
Book cost of plant retired	29,859	1,942,812			1,972,671	15
Cost of removal	26,193	43,006			69,199	16
Other debits (specify):						17
Miscellaneous Adj/Rounding	1,676				1,676	18
Total debits	57,728	1,985,818	0	0	2,043,546	19
Balance End of Year	2,470,046	21,967,635	0	0	24,437,681	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
John Street Power Plant	424,969			424,969	2
John Street Property	155,100			155,100	3
Little Rapids/Lawrence Property	58,940			58,940	4
Meter Department Building/Leiber Office	0			0	5
Rapide Croche Recreation Area	19,218			19,218	6
Total Nonutility Property (121)	658,227	0	0	658,227	
Less accum. prov. depr. & amort. (122)	265,815	20,659		286,474	7
Net Nonutility Property	392,412	(20,659)	0	371,753	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	30,000	1
Additions:		
Provision for uncollectibles during year	22,098	2
Collection of accounts previously written off: Utility Customers	2,708	3
Collection of accounts previously written off: Others		4
Total Additions	24,806	
Deductions:		
Accounts written off during the year: Utility Customers	24,806	5
Accounts written off during the year: Others		6
Total accounts written off	24,806	
Balance end of year	30,000	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			660,691		660,691	664,912	3
Total Electric Utility					660,691	664,912	

Account	Total End of Year	Amount Prior Year	
Electric utility total	660,691	664,912	1
Water utility (154)	110,947	89,753	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	771,638	754,665	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1991 Revenue Bonds	25,410	428	114,852	1
1992 Revenue Bonds	5,786	428	6,124	2
1997 Revenue Bonds	3,860	428	65,620	3
1998 Revenue Bonds	7,372	428	132,384	4
Total			318,980	
Unamortized premium on debt (251)				
NONE	0	0	0	5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	251,633	1
Changes during year (explain):		
		2
Balance end of year	251,633	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 MORTGAGE REVENUE BONDS	07/01/1991	07/01/2008	6.68%	9,475,000	1
1992 REVENUE BONDS	12/15/1993	12/15/2002	5.72%	975,000	2
1997 REVENUE BONDS	12/15/1997	12/01/2017	4.86%	2,750,000	3
1998 MORTGAGE REVENUE BONDS	08/01/1998	12/15/2018	4.05%	5,500,000	4
Total Bonds (Account 221):				18,700,000	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 18,700,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	760,199	1
Accruals:		
Charged water department expense	298,339	2
Charged electric department expense	1,241,418	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	1,539,757	
Taxes paid during year:		
County, state and local taxes	1,337,165	6
Social Security taxes	111,950	7
PSC Remainder Assessment	40,727	8
Other (explain):		
NONE		9
Total payments and other debits	1,489,842	
Balance end of year	810,114	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1991 Mortgage Revenue Bonds	30,785	736,482	738,837	28,430	2
1992 Revenue Bonds	3,634	86,100	87,225	2,509	3
1997 Revenue Bonds	11,259	134,771	135,112	10,918	4
1998 Revenue Bonds	10,903	261,494	261,663	10,734	5
Subtotal	56,581	1,218,847	1,222,837	52,591	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
Advance Customer Deposits	405			405	8
Subtotal	405	0	0	405	
Total	56,986	1,218,847	1,222,837	52,996	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,151,277	3,768,867	0	0	0	6,920,144	1
Add credits during year:							
For Services	87,982					87,982	2
For Mains	146,073	233,699				379,772	3
Other (specify):							
HYDRANTS	23,446					23,446	4
WATER TOWER	23,356					23,356	5
LIGHTING							
Deduct charges (specify):							
NONE						0	6
Balance End of Year	3,432,134	4,002,566	0	0	0	7,434,700	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	7

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
1998 REVENUE BONDS P&I - ELECTRIC	29,801	3
1991 REVENUE BONDS P&I - ELECTRIC	133,943	4
1992 REVENUE BONDS P&I - ELECTRIC	44,602	5
1997 REVENUE BONDS P&I - WATER	43,269	6
Total (Acct. 125):	251,615	
Depreciation Fund (126):		
NONE		7
Total (Acct. 126):	0	
Other Special Funds (128):		
DEBT REDEMPTION RESERVE FUND - ELECTRIC	1,760,000	8
DEBT REDENOTUIB RESERVE FUND - WATER	254,899	9
Total (Acct. 128):	2,014,899	
Interest Special Deposits (132):		
NONE		10
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		11
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		12
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	287,510	13
Electric	2,802,489	14
Sewer (Regulated)		15
Other (specify):		
NONE		16
Total (Acct. 142):	3,089,999	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	114,054	17

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Merchandising, jobbing and contract work		18
Other (specify):		
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	114,220	19
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	15	20
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	99,486	21
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	66,456	22
PENDING INSURANCE CLAIM RECEIVABLE	341,722	23
AMOUNT DUE FROM ATC INVESTMENT OF PLANT	896,380	24
Total (Acct. 143):	1,632,333	
Receivables from Municipality (145):		
RECEIVABLE FROM CITY OF KAUKAUNA - WATER	29,259	25
RECEIVABLE FROM WATER - ELECTRIC	682,916	26
Total (Acct. 145):	712,175	
Prepayments (165):		
PREPAID INSURANCE - ELECTRIC	24,850	27
WISCONSIN GROSS RECEIPTS TAX - ELECTRIC	646,180	28
Total (Acct. 165):	671,030	
Extraordinary Property Losses (182):		
NONE		29
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		30
Total (Acct. 183):	0	
Clearing Accounts (184):		
CREDIT UNION	(12,435)	31
DEFERRED COMPENSATION	(5,934)	32
LIFE INSURANCE	(558)	33
UNION DUES	(1,657)	34
CAFETERIA WITHHOLDINGS	(675)	35
WISCONSIN RETIREMENT	(10,174)	36
CHILD SUPPORT	(1,128)	37
Total (Acct. 184):	(32,561)	
Temporary Facilities (185):		
NONE	0	38
Total (Acct. 185):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Miscellaneous Deferred Debits (186):		
CONSERVATION PROGRAM	792,910	39
Total (Acct. 186):	792,910	
Payables to Municipality (233):		
PAYABLE TO KAUKAUNA SEWER - WATER	396,471	40
PAYABLE TO ELECTRIC - WATER	682,916	41
PAYABLE TO LITTLE CHUTE WATER - WATER	107,548	42
PAYABLE TO LITTLE CHUTE SEWER - WATER	71,655	43
Total (Acct. 233):	1,258,590	
Other Deferred Credits (253):		
CONSERVATION PROGRAM	100,000	44
PUBLIC BENEFIT LOW INCOME	23,853	45
PUBLIC BENEFIT ENERGY CONSERVATION	23,853	46
Total (Acct. 253):	147,706	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	13,745,481	52,804,214	0	0	66,549,695	1
Materials and Supplies	100,350	662,801	0	0	763,151	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,377,026	21,705,712	0	0	24,082,738	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	3,291,705	3,885,716	0	0	7,177,421	6
Other (specify):					0	7
Average Net Rate Base	8,177,100	27,875,587	0	0	36,052,687	
Net Operating Income	350,497	1,449,186	0	0	1,799,683	8
Net Operating Income as a percent of						
Average Net Rate Base	4.29%	5.20%	N/A	N/A	4.99%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	251,633	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	25,321,145	3
Other (Specify):		4
Total Average Proprietary Capital	25,572,778	
Net Income		
Net Income	968,480	5
Percent Return on Proprietary Capital	3.79%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

Account 417 - Income from Nonutility Operations - Decrease is due to an increase in maintenance expenses incurred at the John Street Hydro. Electricity generated by this facility is sold to Wisconsin Electric.

Account 419 - Interest and Dividend Income - Decrease is due to the reduction of interest rates in 2000 and the reduction of available cash.

Balance Sheet End-of-Year Account Balances (Page F-19)

Account 186 - Misc Deferred Debits - Kaukauna Electric has not received authorization from the PSC to amortize the Conservation Program. This issue will be addressed as part of our next rate filing.

Account 143 - Other Accounts Receivable - Amount includes \$341,722 of estimated insurance proceeds to offset the costs of repairs to a unit at the Combined Locks Hydro facility. It has been determined that insurance will cover the damage, but the exact figure is still being determined.

Account 143 - Other Accounts Receivable - Amount includes the determined investment in the American Transmission Corporation (ATC). ATC recognized/obligated itself to Kaukauna's contribution of transmission assets based on the net book value of contributed assets as of 12/31/00. Kaukauna therefore recognized the amount of this obligation as of 12/31/00 as a receivable from ATC.

Account 253 - Other Deferred Credits - Amount includes unspent Public Benefit dollars as of 12/31/00. These dollars will be used to finance Public Benefit Programs in 2001.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

June 12, 2001

Mr. Michael J. Kawula, CPA, Office Manager
City of Kaukauna Electric & Water Utility
777 Island Street
Kaukauna, WI 54130-2559

2000 Analytical Review DWCCA-2800-ELE

Dear Mr. Kawula:

The Public Service Commission staff has completed its analytical review of your 2000 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. You did a good job completing your annual report. We are closing the review of your 2000 annual report.

Thank you for your efforts in preparing your 2000 annual report. If you have any questions, please feel free to contact me at (608) 266-3766.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,814,968	1
Total Sales of Water	1,814,968	
Other Operating Revenues		
Forfeited Discounts (470)	5,552	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	17,177	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	22,729	
Total Operating Revenues	1,837,697	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	64,489	8
Pumping Expenses (620-633)	113,190	9
Water Treatment Expenses (640-652)	90,682	10
Transmission and Distribution Expenses (660-678)	383,946	11
Customer Accounts Expenses (901-905)	54,417	12
Sales Expenses (910)	4,732	13
Administrative and General Expenses (920-932)	255,389	14
Total Operation and Maintenance Expenses	966,845	
Other Operating Expenses		
Depreciation Expense (403)	222,016	15
Amortization Expense (404-407)		16
Taxes (408)	298,339	17
Total Other Operating Expenses	520,355	
Total Operating Expenses	1,487,200	
NET OPERATING INCOME	350,497	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	4,397	236,403	919,764	4
Commercial	322	57,455	178,225	5
Industrial	19	61,253	117,072	6
Total Metered Sales to General Customers (461)	4,738	355,111	1,215,061	
Private Fire Protection Service (462)	18		13,572	7
Public Fire Protection Service (463)	4,738		547,538	8
Other Sales to Public Authorities (464)	17	9,732	29,362	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	4,423	9,435	12
Total Sales of Water	9,514	369,266	1,814,968	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	547,538	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	547,538	
Forfeited Discounts (470):		
Customer late payment charges	5,552	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	5,552	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,238	10
Other (specify):		
MISCELLANEOUS	939	11
Total Other Water Revenues (474)	17,177	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	29,395	2
Purchased Water (602)		3
Miscellaneous Expenses (603)	4,120	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	40	7
Maintenance of Collecting and Impounding Reservoirs (612)	1,311	8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	29,534	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	89	12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	64,489	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	18,065	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	68,419	17
Pumping Labor and Expenses (624)	7,421	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,073	20
Rents (627)		21
Maintenance Supervision and Engineering (630)	11,848	22
Maintenance of Structures and Improvements (631)	1,367	23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	1,997	25
Total Pumping Expenses	113,190	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	11,848	26
Chemicals (641)	44,174	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	12,654	28
Miscellaneous Expenses (643)		29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	90	32
Maintenance of Water Treatment Equipment (652)	21,916	33
Total Water Treatment Expenses	90,682	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)	23,961	34
Storage Facilities Expenses (661)	13,585	35
Transmission and Distribution Lines Expenses (662)	71,782	36
Meter Expenses (663)	12,504	37
Customer Installations Expenses (664)	1,949	38
Miscellaneous Expenses (665)	548	39
Rents (666)		40
Maintenance Supervision and Engineering (670)	23,591	41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	56	43
Maintenance of Transmission and Distribution Mains (673)	204,340	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	12,269	46
Maintenance of Meters (676)	109	47
Maintenance of Hydrants (677)	19,252	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	383,946	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	7,576	50
Meter Reading Labor (902)	27,105	51
Customer Records and Collection Expenses (903)	18,185	52
Uncollectible Accounts (904)		53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)	1,551	54
Total Customer Accounts Expenses	54,417	
SALES EXPENSES		
Sales Expenses (910)	4,732	55
Total Sales Expenses	4,732	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	50,529	56
Office Supplies and Expenses (921)	18,829	57
Administrative Expenses Transferred--Credit (922)	42	58
Outside Services Employed (923)	9,447	59
Property Insurance (924)	11,995	60
Injuries and Damages (925)	17,143	61
Employee Pensions and Benefits (926)	122,720	62
Regulatory Commission Expenses (928)	69	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	13,346	65
Rents (931)	3,822	66
Maintenance of General Plant (932)	7,531	67
Total Administrative and General Expenses	255,389	
Total Operation and Maintenance Expenses	966,845	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		271,347	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,917	2
Net property tax equivalent		266,430	
Social Security		29,620	3
PSC Remainder Assessment		2,289	4
Other (specify): NONE			5
Total tax expense		298,339	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217200				3
County tax rate	mills		5.349500				4
Local tax rate	mills		9.319600				5
School tax rate	mills		12.168000				6
Voc. school tax rate	mills		2.014400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.068700				10
Less: state credit	mills		1.997900				11
Net tax rate	mills		27.070800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.319600				14
Combined School Tax Rate	mills		14.182400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.502000				17
Total Tax Rate	mills		29.068700				18
Ratio of Local and School Tax to Total	dec.		0.808498				19
Total tax net of state credit	mills		27.070800				20
Net Local and School Tax Rate	mills		21.886701				21
Utility Plant, Jan. 1	\$	13,375,788	13,375,788				22
Materials & Supplies	\$	89,753	89,753				23
Subtotal	\$	13,465,541	13,465,541				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,465,541	13,465,541				26
Assessment Ratio	dec.		0.920706				27
Assessed Value	\$	12,397,804	12,397,804				28
Net Local & School Rate	mills		21.886701				29
Tax Equiv. Computed for Current Year	\$	271,347	271,347				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	271,347					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,996		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,256		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	402,698	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,632		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	263,974		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
Total Pumping Plant	547,422	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,223		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	474,248	11,133	23
Total Water Treatment Plant	803,886	11,133	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,996	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,256	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	402,698	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			263,974	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
Total Pumping Plant	0	0	547,422	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,223	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			485,381	23
Total Water Treatment Plant	0	0	815,019	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			8,448	24
Structures and Improvements (341)			49,003	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	1,545,223	22,025	26
Transmission and Distribution Mains (343)	7,297,500	493,681	27
Fire Mains (344)	0		28
Services (345)	1,055,523	254,040	29
Meters (346)	487,962	25,794	30
Hydrants (348)	691,026	66,536	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,134,685	862,076	
GENERAL PLANT			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	5,291		35
Computer Equipment (391.1)	93,356		36
Transportation Equipment (392)	97,109		37
Stores Equipment (393)	4,879		38
Tools, Shop and Garage Equipment (394)	65,528	5,739	39
Laboratory Equipment (395)	529		40
Power Operated Equipment (396)	64,921		41
Communication Equipment (397)	71,847		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	432,246	5,739	
Total utility plant in service directly assignable	13,320,937	878,948	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,320,937	878,948	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			1,567,248	26
Transmission and Distribution Mains (343)	26,662		7,764,519	27
Fire Mains (344)			0	28
Services (345)	1,336		1,308,227	29
Meters (346)			513,756	30
Hydrants (348)	1,861		755,701	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	29,859	0	11,966,902	
GENERAL PLANT				
Land and Land Rights (389)			4,984	33
Structures and Improvements (390)			23,802	34
Office Furniture and Equipment (391)			5,291	35
Computer Equipment (391.1)			93,356	36
Transportation Equipment (392)			97,109	37
Stores Equipment (393)			4,879	38
Tools, Shop and Garage Equipment (394)			71,267	39
Laboratory Equipment (395)			529	40
Power Operated Equipment (396)			64,921	41
Communication Equipment (397)			71,847	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	437,985	
Total utility plant in service directly assignable	29,859	0	14,170,026	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	29,859	0	14,170,026	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	188,465	4.20%	15,727	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	14,900	1.77%	359	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	203,365		16,086	
PUMPING PLANT				
Structures and Improvements (321)	186,388	2.70%	7,226	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	166,752	4.42%	11,668	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,362	4.29%	454	15
Total Pumping Plant	368,502		19,348	
WATER TREATMENT PLANT				
Structures and Improvements (331)	89,646	2.56%	8,203	16
Water Treatment Equipment (332)	195,519	3.24%	15,546	17
Total Water Treatment Plant	285,165		23,749	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	28,088	2.70%	1,323	18
Distribution Reservoirs and Standpipes (342)	184,995	1.86%	28,946	19
Transmission and Distribution Mains (343)	484,420	0.93%	70,038	20
Fire Mains (344)	0			21
Services (345)	222,486	2.09%	24,701	22
Meters (346)	69,306	5.00%	25,043	23
Hydrants (348)	102,826	1.59%	11,501	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,092,121		161,552	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					204,192	4
315					0	5
316					15,259	6
317					0	7
	0	0	0	0	219,451	
321					193,614	8
322					0	9
323					0	10
324					0	11
325					178,420	12
326					0	13
327					0	14
328					15,816	15
	0	0	0	0	387,850	
331					97,849	16
332					211,065	17
	0	0	0	0	308,914	
341					29,411	18
342					213,941	19
343	26,662	23,499			504,297	20
344					0	21
345	1,336	2,204			243,647	22
346					94,349	23
348	1,861	490			111,976	24
349					0	25
	29,859	26,193	0	0	1,197,621	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	15,655	3.23%	769	26
Office Furniture and Equipment (391)	4,352	8.33%	441	27
Computer Equipment (391.1)	93,356	25.00%	0	28
Transportation Equipment (392)	33,248	9.38%	9,231	29
Stores Equipment (393)	1,815	5.88%	287	30
Tools, Shop and Garage Equipment (394)	54,934	8.33%	5,698	31
Laboratory Equipment (395)	286	14.29%	76	32
Power Operated Equipment (396)	66,597	9.04%		33
Communication Equipment (397)	64,610	9.09%	6,531	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	334,853		23,033	
Total accum. prov. directly assignable	2,284,006		243,768	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 2,284,006		 243,768	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					16,424	26
391					4,793	27
391.1					93,356	28
392					42,479	29
393					2,102	30
394					60,632	31
395					362	32
396				(1,676)	64,921	33
397					71,141	34
397.1					0	35
398					0	36
399					0	37
	0	0	0	(1,676)	356,210	
	29,859	26,193	0	(1,676)	2,470,046	
					0	38
	29,859	26,193	0	(1,676)	2,470,046	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			41,652	41,652	1
February			41,100	41,100	2
March			40,963	40,963	3
April			40,227	40,227	4
May			40,211	40,211	5
June			40,062	40,062	6
July			43,038	43,038	7
August			46,375	46,375	8
September			44,212	44,212	9
October			42,573	42,573	10
November			35,425	35,425	11
December			38,467	38,467	12
Total for year	0	0	494,305	494,305	
Less: Measured or estimated water used in main flushing and water treatment during year				59,575	13
Less: Other utility use				15,190	14
Other utility use explanation:					15
Broken Mains and Service Leaks 9,590					
City Use 5,600					
Water pumped into distribution system				419,540	16
Less: Water sold				369,266	17
Losses and unaccounted for				50,274	18
Percent unaccounted for to the nearest whole percent (%)				12%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				2,252	21
Date of maximum: 5/29/2000					22
Cause of maximum:					23
New Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				901	24
Date of minimum: 11/24/2000					25
Total KWH used for pumping for the year				1,502,351	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
408 W. 10TH STREET, KAUKAUNA	#10	660	10	950,400	Yes	1
308 ELM STREET, KAUKAUNA	#4	600	10	806,400	Yes	2
505 DODGE STREET, KAUKAUNA	#5	534	12	310,000	Yes	3
1020 BLACKWELL ST, KAUKAUNA	#8	802	15	835,000	No	4
101 RIVER STREET, KAUKAUNA	#9	620	18	1,660,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 BOOSTER	#10 WELL	#2 BOOSTER	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	LAYNE NW	JACUZZI	LAYNE NW	5
Year Installed	1967	1989	1967	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,078	220	1,060	8
Pump Motor or Standby Engine Mfr	US	FRANKLIN	US	10
Year Installed	1967	1989	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	14
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1967	1921	1935	19
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,400	600	380	21
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	23
Year Installed	1967	1994	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	100	30	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6 BOOSTER	#7 BOOSTER	#8 WELL	1
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	GOULDS	GOULDS	SIMMONS	5
Year Installed	1985	1991	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	700	550	600	8
Pump Motor or Standby Engine Mfr	RELIANCE	WORTHINGTON	US	9
Year Installed	1985	1991	1997	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	20	100	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9 WELL			14
Location	KAUKAUNA			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1976			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22
Year Installed	1976			23
Type	ELECTRIC			24
Horsepower	100			25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	ANN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
				5
Year constructed	1901	1940	1999	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	50	50	155	10
Total capacity in gallons	284,000	295,000	500,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y		21
				22
Is water fluoridated (yes, no)?	N	N		23
				24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	INDUSTRIAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1974		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	155		10
			11
Total capacity in gallons	500,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	11,234	0	2,994	0	8,240	1
P	D	4.000	14	56	0	0	70	2
M	D	6.000	167,805	0	2,474	0	165,331	3
M	T	6.000	3,959	0	0	0	3,959	4
P	D	6.000	2,304	0		0	2,304	5
M	D	8.000	39,053	0	0	0	39,053	6
M	T	8.000	2,772	0	0	0	2,772	7
P	D	8.000	34,821	8,278	0	0	43,099	8
M	D	10.000	34,782	0	1,010	0	33,772	9
P	D	10.000	19,510	15		0	19,525	10
M	D	12.000	27,337	0	0	0	27,337	11
P	D	12.000	59,240	2,558	0	0	61,798	12
M	D	14.000	120	0	0	0	120	13
M	D	16.000	11,574	0	0	0	11,574	14
Total Within Municipality			414,525	10,907	6,478	0	418,954	
Total Utility			414,525	10,907	6,478	0	418,954	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	824	0	63	0	761		1
M	0.750	2,045	0	0	0	2,045		2
M	1.000	1,910	159	0	0	2,069		3
M	1.250	23	0	0	0	23		4
M	1.500	39	0	0	0	39		5
M	2.000	61	0	0	0	61		6
M	4.000	17	0	0	0	17		7
M	6.000	2	0	0	0	2		8
M	8.000	1	0	0	0	1		9
Total Utility		4,922	159	63	0	5,018	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,601	240	0	0	4,841	141	1
0.750	166	0	0	0	166	0	2
1.000	86	6	0	0	92	0	3
1.500	45	0	0	0	45	0	4
2.000	24	0	0	0	24	0	5
3.000	18	0	0	0	18	0	6
4.000	7	0	0	0	7	0	7
6.000	4	0	0	0	4	0	8
Total:	4,951	246	0	0	5,197	141	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,268	186	3	2	0	382	4,841	1
0.750	156	6	0	0	0	4	166	2
1.000	10	72	1	5	0	4	92	3
1.500	0	39	4	2	0	0	45	4
2.000	0	16	6	2	0	0	24	5
3.000	0	9	4	2	0	3	18	6
4.000	0	1	0	5	0	1	7	7
6.000	0	0	0	0	0	4	4	8
Total:	4,434	329	18	18	0	398	5,197	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	682	20	7		695	2
Total Fire Hydrants	682	20	7	0	695	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	1,390
Number of distribution system valves end of year:	439
Number of distribution valves operated during year:	228

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Account #614 - Maintenance of Wells and Springs - Increase is due to work performed in connection with Kaukauna's water testing high in radium.

Account #673 - Maintenance of Transmission and Distribution Mains - Increase is due to a large number of main breaks occurring in 2000. This is related to the new tower being placed in service in 1999, which increased water pressure throughout Kaukauna.

Account #923 - Outside Services Employed - Decrease is due to a reduction in the use of outside consultants used by the Utility.

Water Utility Plant in Service (Page W-08)

Account #346 - Meters - Due to problems with the meter database contained in the new billing software, no meters were shown as retired in 2000. These problems are being resolved in 2001. In 2001, Kaukauna will account for all meters retired in 2000 and 2001.

Accumulated Provision for Depreciation - Water (Page W-10)

Account #396 - Power Operated Equipment - As noted in the 1999 Annual Report, the backhoe was overdepreciated in 1999 by \$1,676. This overdepreciation was adjusted in 2000. Since the Annual Report software did not allow for a negative accrual, the adjustment was shown in the adjustment column.

Water Mains (Page W-17)

The Utility normally does not construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

Water Services (Page W-18)

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developer or a composite of costs quoted on recent similar projects. For services installed by the utility, costs are financed by debt issues or utility earnings.

Meters (Page W-19)

Account #346 - Meters - Due to problems with the meter database contained in the new billing software, no meters were shown as retired in 2000. These problems are being resolved in 2001. In 2001, Kaukauna will account for all meters retired in 2000 and 2001.

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	29,395,337	1
Total Sales of Electricity	29,395,337	
Other Operating Revenues		
Forfeited Discounts (450)	22,804	2
Miscellaneous Service Revenues (451)	6,156	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	559,735	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	6,414	7
Total Other Operating Revenues	595,109	
Total Operating Revenues	29,990,446	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	23,195,432	8
Transmission Expenses (560-573)	30,185	9
Distribution Expenses (580-598)	1,041,360	10
Customer Accounts Expenses (901-905)	222,493	11
Sales Expenses (911-916)	31,724	12
Administrative and General Expenses (920-932)	1,217,611	13
Total Operation and Maintenance Expenses	25,738,805	
Other Expenses		
Depreciation Expense (403)	1,561,037	14
Amortization Expense (404-407)		15
Taxes (408)	1,241,418	16
Total Other Expenses	2,802,455	
Total Operating Expenses	28,541,260	
NET OPERATING INCOME	1,449,186	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	22,804	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	22,804	
Miscellaneous Service Revenues (451):		
MISCELLANEOUS	2,596	3
TEMPORARY SERVICE FEES	3,210	4
NEUTRAL ISOLATION FEES	350	5
Total Miscellaneous Service Revenues (451)	6,156	
Sales of Water and Water Power (453):		
NONE		6
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
RENTS INCLUDING POLE RENTAL	559,735	7
Total Rent from Electric Property (454)	559,735	
Interdepartmental Rents (455):		
NONE		8
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNT	6,414	9
Total Other Electric Revenues (456)	6,414	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
STEAM POWER GENERATION EXPENSES		
Operation Supervision and Engineering (500)		1
Fuel (501)		2
Steam Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Electric Expenses (505)		6
Miscellaneous Steam Power Expenses (506)		7
Rents (507)		8
Maintenance Supervision and Engineering (510)		9
Maintenance of Structures (511)		10
Maintenance of Boiler Plant (512)		11
Maintenance of Electric Plant (513)		12
Maintenance of Miscellaneous Steam Plant (514)		13
Total Steam Power Generation Expenses	0	
HYDRAULIC POWER GENERATION EXPENSES		
Operation Supervision and Engineering (535)	48,727	14
Water for Power (536)	(67,105)	15
Hydraulic Expenses (537)	40,965	16
Electric Expenses (538)	83,736	17
Miscellaneous Hydraulic Power Generation Expenses (539)	87,937	18
Rents (540)		19
Maintenance Supervision and Engineering (541)	21,639	20
Maintenance of Structures (542)	4,434	21
Maintenance of Reservoirs, Dams and Waterways (543)	129,261	22
Maintenance of Electric Plant (544)	291,520	23
Maintenance of Miscellaneous Hydraulic Plant (545)	7,904	24
Total Hydraulic Power Generation Expenses	649,018	
OTHER POWER GENERATION EXPENSES		
Operation Supervision and Engineering (546)	9,005	25
Fuel (547)		26
Generation Expenses (548)	17,117	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)	7,758	28
Rents (550)		29
Maintenance Supervision and Engineering (551)	9,051	30
Maintenance of Structures (552)	6,791	31
Maintenance of Generating and Electric Plant (553)	100,852	32
Maintenance of Miscellaneous Other Power Generating Plant (554)	31,356	33
Total Other Power Generation Expenses	181,930	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	22,123,792	34
System Control and Load Dispatching (556)	240,692	35
Other Expenses (557)		36
Total Other Power Supply Expenses	22,364,484	
Total Power Production Expenses	23,195,432	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)	15,050	38
Station Expenses (562)	920	39
Overhead Line Expenses (563)	505	40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)	1,068	46
Maintenance of Overhead Lines (571)	12,642	47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	30,185	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	127,930	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)	60,078	51
Station Expenses (582)	32,224	52
Overhead Line Expenses (583)	69,516	53
Underground Line Expenses (584)	174	54
Street Lighting and Signal System Expenses (585)		55
Meter Expenses (586)	54,981	56
Customer Installations Expenses (587)		57
Miscellaneous Distribution Expenses (588)	47,145	58
Rents (589)		59
Maintenance Supervision and Engineering (590)	16,208	60
Maintenance of Structures (591)	454	61
Maintenance of Station Equipment (592)	241,698	62
Maintenance of Overhead Lines (593)	295,706	63
Maintenance of Underground Lines (594)	76,789	64
Maintenance of Line Transformers (595)		65
Maintenance of Street Lighting and Signal Systems (596)	16,962	66
Maintenance of Meters (597)	52	67
Maintenance of Miscellaneous Distribution Plant (598)	1,443	68
Total Distribution Expenses	1,041,360	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	26,892	69
Meter Reading Expenses (902)	89,919	70
Customer Records and Collection Expenses (903)	81,279	71
Uncollectible Accounts (904)	22,098	72
Miscellaneous Customer Accounts Expenses (905)	2,305	73
Total Customer Accounts Expenses	222,493	
SALES EXPENSES		
Supervision (911)	5,368	74
Demonstrating and Selling Expenses (912)	14,673	75
Advertising Expenses (913)	11,683	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	31,724	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	236,789	78
Office Supplies and Expenses (921)	76,428	79
Administrative Expenses Transferred -- Credit (922)	981	80
Outside Services Employed (923)	35,785	81
Property Insurance (924)	69,477	82
Injuries and Damages (925)	96,113	83
Employee Pensions and Benefits (926)	427,233	84
Regulatory Commission Expenses (928)	3,813	85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	132,576	87
Rents (931)		88
Maintenance of General Plant (932)	140,378	89
Total Administrative and General Expenses	1,217,611	
Total Operation and Maintenance Expenses	25,738,805	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		504,452	1
Social Security		111,092	2
Wisconsin Gross Receipts Tax		587,436	3
PSC Remainder Assessment		38,438	4
Other (specify): NONE			5
Total tax expense		1,241,418	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217200				3
County tax rate	mills		5.349500				4
Local tax rate	mills		9.319600				5
School tax rate	mills		12.168000				6
Voc. school tax rate	mills		2.014400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.068700				10
Less: state credit	mills		1.997900				11
Net tax rate	mills		27.070800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.319600				14
Combined School Tax Rate	mills		14.182400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.502000				17
Total Tax Rate	mills		29.068700				18
Ratio of Local and School Tax to Total	dec.		0.808498				19
Total tax net of state credit	mills		27.070800				20
Net Local and School Tax Rate	mills		21.886701				21
Utility Plant, Jan. 1	\$	54,135,524	54,135,524				22
Materials & Supplies	\$	664,912	664,912				23
Subtotal	\$	54,800,436	54,800,436				24
Less: Plant Outside Limits	\$	29,767,130	29,767,130				25
Taxable Assets	\$	25,033,306	25,033,306				26
Assessment Ratio	dec.		0.920706				27
Assessed Value	\$	23,048,315	23,048,315				28
Net Local & School Rate	mills		21.886701				29
Tax Equiv. Computed for Current Year	\$	504,452	504,452				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	504,452					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
STEAM PRODUCTION PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
Total Steam Production Plant	0	0	
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)	892,117		11
Structures and Improvements (331)	5,120,852		12
Reservoirs, Dams and Waterways (332)	7,497,575	223,656	13
Water Wheels, Turbines and Generators (333)	6,213,665	284,774	14
Accessory Electric Equipment (334)	1,635,642	3,330	15
Miscellaneous Power Plant Equipment (335)	124,665	12,701	16
Roads, Railroads and Bridges (336)	432,172		17
Total Hydraulic Production Plant	21,916,688	524,461	
OTHER PRODUCTION PLANT			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	147,667		19
Fuel Holders, Producers and Accessories (342)	68,715		20
Prime Movers (343)	1,423,069		21
Generators (344)	574,469		22
Accessory Electric Equipment (345)	474,138	2,559	23
Miscellaneous Power Plant Equipment (346)	15,020		24
Total Other Production Plant	2,730,610	2,559	
TRANSMISSION PLANT			
Land and Land Rights (350)	139,039		25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
STEAM PRODUCTION PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
Total Steam Production Plant	0	0	0	
HYDRAULIC PRODUCTION PLANT				
Land and Land Rights (330)			892,117	11
Structures and Improvements (331)			5,120,852	12
Reservoirs, Dams and Waterways (332)			7,721,231	13
Water Wheels, Turbines and Generators (333)	104,807		6,393,632	14
Accessory Electric Equipment (334)			1,638,972	15
Miscellaneous Power Plant Equipment (335)			137,366	16
Roads, Railroads and Bridges (336)			432,172	17
Total Hydraulic Production Plant	104,807	0	22,336,342	
OTHER PRODUCTION PLANT				
Land and Land Rights (340)			27,532	18
Structures and Improvements (341)			147,667	19
Fuel Holders, Producers and Accessories (342)			68,715	20
Prime Movers (343)			1,423,069	21
Generators (344)			574,469	22
Accessory Electric Equipment (345)			476,697	23
Miscellaneous Power Plant Equipment (346)			15,020	24
Total Other Production Plant	0	0	2,733,169	
TRANSMISSION PLANT				
Land and Land Rights (350)	38,600	(100,439)	0	25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	2,108,536		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	638,890	13,203	29
Overhead Conductors and Devices (356)	377,033	21,164	30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	3,263,498	34,367	
DISTRIBUTION PLANT			
Land and Land Rights (360)	56,151		34
Structures and Improvements (361)	149,100		35
Station Equipment (362)	5,156,517	1,240,773	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	3,022,109	235,347	38
Overhead Conductors and Devices (365)	3,024,217	150,243	39
Underground Conduit (366)	96,965	325	40
Underground Conductors and Devices (367)	2,572,674	419,161	41
Line Transformers (368)	2,971,309	231,233	42
Services (369)	1,323,615	94,661	43
Meters (370)	749,373	25,392	44
Installations on Customers' Premises (371)	97,183	2,668	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,040,899	67,195	47
Total Distribution Plant	20,260,112	2,466,998	
GENERAL PLANT			
Land and Land Rights (389)	27,100	18,634	48
Structures and Improvements (390)	1,593,320		49
Office Furniture and Equipment (391)	115,562	0	50
Computer Equipment (391.1)	771,336	61,021	51
Transportation Equipment (392)	961,422	25,021	52
Stores Equipment (393)	25,245	28,285	53
Tools, Shop and Garage Equipment (394)	277,298	4,986	54
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	117,658		56
Communication Equipment (397)	94,026	2,904	57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)	722,916	(1,385,620)	0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)	536,260	(115,833)	0	29
Overhead Conductors and Devices (356)	247,646	(150,551)	0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	1,545,422	(1,752,443)	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)		100,439	156,590	34
Structures and Improvements (361)		(65,805)	83,295	35
Station Equipment (362)	195,265	1,451,425	7,653,450	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	25,351	115,833	3,347,938	38
Overhead Conductors and Devices (365)	15,165	150,551	3,309,846	39
Underground Conduit (366)			97,290	40
Underground Conductors and Devices (367)	15,901		2,975,934	41
Line Transformers (368)	2,476		3,200,066	42
Services (369)	2,680		1,415,596	43
Meters (370)	10,432		764,333	44
Installations on Customers' Premises (371)			99,851	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	6,521		1,101,573	47
Total Distribution Plant	273,791	1,752,443	24,205,762	
GENERAL PLANT				
Land and Land Rights (389)			45,734	48
Structures and Improvements (390)			1,593,320	49
Office Furniture and Equipment (391)			115,562	50
Computer Equipment (391.1)			832,357	51
Transportation Equipment (392)	52,471		933,972	52
Stores Equipment (393)			53,530	53
Tools, Shop and Garage Equipment (394)			282,284	54
Laboratory Equipment (395)			56,427	55
Power Operated Equipment (396)	4,921		112,737	56
Communication Equipment (397)			96,930	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
Total General Plant	4,039,394	140,851	
Total utility plant in service directly assignable	52,210,302	3,169,236	
<u>Common Utility Plant Allocated to Electric Department</u>	0		60
 Total utility plant in service	 52,210,302	 3,169,236	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
Total General Plant	57,392	0	4,122,853
Total utility plant in service directly assignable	1,981,412	0	53,398,126
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	1,981,412	0	53,398,126

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
STEAM PRODUCTION PLANT				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
Total Steam Production Plant	0		0	
HYDRAULIC PRODUCTION PLANT				
Structures and Improvements (331)	1,870,503	1.72%	88,079	7
Reservoirs, Dams and Waterways (332)	1,221,438	1.92%	146,101	8
Water Wheels, Turbines and Generators (333)	2,499,090	1.85%	116,616	9
Accessory Electric Equipment (334)	1,023,734	4.17%	68,277	10
Miscellaneous Power Plant Equipment (335)	85,466	3.33%	4,364	11
Roads, Railroads and Bridges (336)	24,591	4.00%	17,288	12
Total Hydraulic Production Plant	6,724,822		440,725	
OTHER PRODUCTION PLANT				
Structures and Improvements (341)	75,566	2.08%	3,073	13
Fuel Holders, Producers and Accessories (342)	68,715	3.03%	0	14
Prime Movers (343)	1,302,400	3.03%	43,118	15
Generators (344)	574,469	3.03%		16
Accessory Electric Equipment (345)	292,916	3.03%	14,404	17
Miscellaneous Power Plant Equipment (346)	15,008	4.00%	12	18
Total Other Production Plant	2,329,074		60,607	
TRANSMISSION PLANT				
Structures and Improvements (352)	0			19
Station Equipment (353)	445,424	3.03%	31,944	20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	391,873	3.33%	10,638	22
Overhead Conductors and Devices (356)	146,324	3.03%	5,712	23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					1,958,582	7
332					1,367,539	8
333	104,807				2,510,899	9
334					1,092,011	10
335					89,830	11
336					41,879	12
	104,807	0	0	0	7,060,740	
341					78,639	13
342					68,715	14
343					1,345,518	15
344					574,469	16
345					307,320	17
346					15,020	18
	0	0	0	0	2,389,681	
352					0	19
353	722,916		561,536	(315,988)	0	20
354					0	21
355	536,260		160,001	(26,252)	0	22
356	247,646		136,243	(40,633)	0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	983,621		48,294	
DISTRIBUTION PLANT				
Structures and Improvements (361)	81,852	3.23%	1,443	27
Station Equipment (362)	3,135,301	3.23%	206,881	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,395,847	4.07%	129,630	30
Overhead Conductors and Devices (365)	1,308,330	4.00%	126,681	31
Underground Conduit (366)	62,674	2.50%	2,428	32
Underground Conductors and Devices (367)	709,897	3.67%	101,817	33
Line Transformers (368)	1,120,132	3.33%	102,753	34
Services (369)	671,324	4.38%	59,989	35
Meters (370)	206,337	3.70%	28,004	36
Installations on Customers' Premises (371)	53,206	5.50%	5,418	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	415,161	4.78%	51,205	39
Total Distribution Plant	9,160,061		816,249	
GENERAL PLANT				
Structures and Improvements (390)	734,295	2.56%	40,789	40
Office Furniture and Equipment (391)	89,687	6.25%	7,224	41
Computer Equipment (391.1)	636,440	14.29%	114,584	42
Transportation Equipment (392)	504,001	10.00%	79,568	43
Stores Equipment (393)	16,435	4.55%	1,793	44
Tools, Shop and Garage Equipment (394)	146,282	6.67%	18,662	45
Laboratory Equipment (395)	29,054	4.55%	2,567	46
Power Operated Equipment (396)	31,805	6.67%	11,274	47
Communication Equipment (397)	58,212	10.00%	9,548	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
Total General Plant	2,246,211		286,009	
Total accum. prov. directly assignable	21,443,789		1,651,884	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	1,506,822	0	857,780	(382,873)	0	
361					83,295	27
362	195,265			315,988	3,462,905	28
363					0	29
364	25,351	24,074		26,252	1,502,304	30
365	15,165	5,673		40,633	1,454,806	31
366					65,102	32
367	15,901	2,431			793,382	33
368	2,476	582			1,219,827	34
369	2,680	2,228			726,405	35
370	10,432	3,975			219,934	36
371					58,624	37
372					0	38
373	6,521	4,043			455,802	39
	273,791	43,006	0	382,873	10,042,386	
390					775,084	40
391					96,911	41
391.1					751,024	42
392	52,471				531,098	43
393					18,228	44
394					164,944	45
395					31,621	46
396	4,921				38,158	47
397					67,760	48
398					0	49
399					0	50
	57,392	0	0	0	2,474,828	
	1,942,812	43,006	857,780	0	21,967,635	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>21,443,789</u>		<u>1,651,884</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	1,942,812	43,006	857,780	0	21,967,635

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	0.00	5.48	1
7.2/12.5 kV (12kV)	1.93	310.88	2
14.4/24.9 kV (25kV)			3
Other:			
NONE			4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)			5
7.2/12.5 kV (12kV)	0.76	420.14	6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV	0.00	12.72	9
69 kV			10
115 kV			11
138 kV	-34.94	0.00	12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. Farm customers are those on a tract of land, 10 or more acres used mainly to produce farm products, or those on any place of 10 acres or less where customer devotes his entire time thereon to agriculture. Rural customers are those billed under distinct rural or farm rates.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	2	2
Nonfarm Customers	76	3
Total	78	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm	140	7
Nonfarm	629	8
Total	769	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm		12
Total	0	13
Total customers on rural lines at end of year	769	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak						Monthly Energy Usage (kWh) (000's) (f)	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)		
January	01	117,000	Tuesday	01/25/2000	18:00	61,291	1
February	02	116,500	Tuesday	02/15/2000	08:00	58,553	2
March	03	112,500	Friday	03/17/2000	09:00	62,198	3
April	04	111,000	Friday	04/14/2000	10:00	55,588	4
May	05	116,100	Monday	05/08/2000	16:00	55,943	5
June	06	112,100	Friday	06/09/2000	14:00	53,729	6
July	07	114,200	Monday	07/10/2000	12:00	56,309	7
August	08	113,800	Thursday	08/24/2000	10:00	52,515	8
September	09	113,700	Wednesday	09/13/2000	17:00	48,411	9
October	10	112,200	Monday	10/09/2000	20:00	54,984	10
November	11	113,200	Wednesday	11/01/2000	18:00	51,517	11
December	12	118,900	Thursday	12/07/2000	20:00	55,679	12
Total		1,371,200				666,717	
System Name							

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		144,817	3
Internal Combustion Turbine		1,092	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		145,909	7
Purchases		666,717	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		812,626	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		791,318	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)		75	22
Total Used by Company		75	23
Total Sold and Used		791,393	24
Energy Losses:			
Transmission Losses (if applicable)			26
Distribution Losses		21,233	27
Total Energy Losses		21,233	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		2.6129%	29
Total Disposition of Energy		812,626	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RURAL SALES	FG-1	732	12,550	1
RESIDENTIAL SALES	RG-1	9,538	95,368	2
Total Sales for Residential Sales		10,270	107,918	
Commercial & Industrial				
COMMERCIAL - SMALL	CG-1	961	24,590	3
OTHER SALES TO PUBLIC AUTHORITY	CG-1	80	1,587	4
COMMERCIAL - LARGE	CP-1	111	29,730	5
INDUSTRIAL - SMALL	CP-2	31	110,335	6
INDUSTRIAL - LARGE	CP-3	2	515,397	7
INTERRUPTIBLE POWER SALES	CP-6	1	0	8
INTERDEPARTMENTAL SALES	MG-1	28	1,733	9
Total Sales for Commercial & Industrial		1,214	683,372	
Public Street & Highway Lighting				
STREET & SECURITY LIGHTS	MS-1	129	28	10
Total Sales for Public Street & Highway Lighting		129	28	
Sales for Resale				
NONE				11
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		11,613	791,318	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
		491,617	63,804	555,421	1
		3,747,887	490,372	4,238,259	2
0	0	4,239,504	554,176	4,793,680	
		1,120,890	125,786	1,246,676	3
244	372	73,891	8,047	81,938	4
98,500	127,525	1,132,256	151,263	1,283,519	5
268,142	300,375	3,531,984	558,050	4,090,034	6
832,880	963,200	14,972,928	2,594,493	17,567,421	7
		44,283	0	44,283	8
		71,556	8,846	80,402	9
1,199,766	1,391,472	20,947,788	3,446,485	24,394,273	
		196,638	10,746	207,384	10
0	0	196,638	10,746	207,384	
				0	11
0	0	0	0	0	
1,199,766	1,391,472	25,383,930	4,011,407	29,395,337	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars (a)	(b)	(c)	
Name of Vendor	WPPI		1
Point of Delivery	KAUKAUNA		2
Type of Power Purchased (firm, dump, etc.)	FIRM		3
Voltage at Which Delivered	138000		4
Point of Metering	KAUKAUNA		5
Total of 12 Monthly Maximum Demands -- kW	999,999		6
Average load factor	91.3312%		7
Total Cost of Purchased Power	22,123,792		8
Average cost per kWh	0.0332		9
On-Peak Hours (if applicable)	281,712,272		10
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January	25,922	35,368	12
February	26,737	31,817	13
March	29,136	33,063	14
April	24,163	31,426	15
May	25,407	30,535	16
June	24,758	28,971	17
July	23,361	32,948	18
August	25,329	27,186	19
September	21,220	27,192	20
October	24,996	29,988	21
November	23,562	27,954	22
December	23,924	31,754	23
Total kWh (000)	298,515	368,202	24
			25
			26
			27
	(d)	(e)	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak Off-peak
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
Total kWh (000)			52

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	144,817	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	6,690	7
Date and Hour of Such Maximum Demand	9/11/2000 0	8
Load Factor	2.4711	9
Maximum Net Generation in Any One Day	22,164	10
Date of Such Maximum	9/24/2000	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)	0	16
Monthly Net Generation --- kWh (000): January	10,447	17
February	12,301	18
March	9,076	19
April	13,023	20
May	12,407	21
June	13,049	22
July	11,112	23
August	11,725	24
September	11,615	25
October	13,366	26
November	13,865	27
December	12,831	28
Total kWh (000)	144,817	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS JK CITY PLT 1 .ITTLE CHUTE NEW BADGER				1
Unit Identification	1 & 2	1, 2	1, 2 & 3	1 & 2	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	34,351	36,223	22,745	21,069	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,690	5,130	3,475	5,380	7
Date and Hour of Such Maximum Demand	9/11/2000 0	5/25/2000 23	9/11/2000 10	1/8/2000 19	8
Load Factor	0.5862	0.8061	0.7472	0.4471	9
Maximum Net Generation in Any One Day	6,596	5,036	3,381	5,286	10
Date of Such Maximum	09/11/2000	05/25/2000	09/11/2000	01/08/2000	11
Number of Hours Generators Operated	6,243	8,147	8,446	7,274	12
Maximum Continuous or Dependable Capacity--kW					13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses					15
Cost per kWh of Net Generation (\$)	0.0000	0.0000	0.0000	0.0000	16
Monthly Net Generation --- kWh (000): January	3,148	2,220	1,614	1,291	17
February	3,283	3,082	1,822	1,412	18
March	2,217	2,431	1,453	915	19
April	2,664	3,317	2,127	1,860	20
May	2,392	3,239	2,023	1,967	21
June	1,977	3,588	2,279	2,088	22
July	2,183	2,684	2,262	1,816	23
August	2,627	2,996	1,437	1,889	24
September	3,165	2,699	1,728	1,600	25
October	3,612	3,275	2,004	2,270	26
November	3,692	3,389	2,064	2,322	27
December	3,391	3,303	1,932	1,639	28
Total kWh (000)	34,351	36,223	22,745	21,069	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

PRODUCTION STATISTICS

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)
Name of Plant	OLD BADGER WIDE CROCHE			1
Unit Identification	3 & 4	1,2,3,4		2
Type of Generation	HYDRO	HYDRO		3
kWh Net Generation (000)	13,934	16,495		4
Is Generation Metered or Estimated?	M	M		5
Is Exciter & Station Use Metered or Estimated?	M	M		6
60-Minute Maximum Demand--kW (est. if not meas.)	2,305	2,807		7
Date and Hour of Such Maximum Demand	6/6/2000 9	7/12/2000 13		8
Load Factor	0.6901	0.6708		9
Maximum Net Generation in Any One Day	2,211	2,713		10
Date of Such Maximum	06/06/2000	07/12/2000		11
Number of Hours Generators Operated	7,279	7,034		12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O	O		14
Total Production Expenses				15
Cost per kWh of Net Generation (\$)	0.0000	0.0000		16
Monthly Net Generation --- kWh (000): January	972	1,202		17
February	1,375	1,327		18
March	1,042	1,018		19
April	1,614	1,441		20
May	1,224	1,562		21
June	1,399	1,718		22
July	957	1,210		23
August	1,317	1,459		24
September	1,082	1,341		25
October	786	1,419		26
November	922	1,476		27
December	1,244	1,322		28
Total kWh (000)	13,934	16,495		29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)				32
Average Cost per Barrel of Oil Burned (\$)				33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons				36
Average Cost per Gallon (\$)				37
kWh Net Generation per Gallon of Fuel Oil				38
kWh Net Generation per Gallon of Lubr. Oil				39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				42
Average Cost per Ton (\$)				43
Kind of Coal Used				44
Average BTU per Pound				45
Water Evaporated--Thousands of Pounds				46
Is Water Evaporated, Metered or Estimated?				47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				49
Based on Total Coal Used at Plant				50
Based on Coal Used Solely in Electric Generation				51
Average BTU per kWh Net Generation				52
Total Cost of Fuel (Oil and/or Coal)				53
per kWh Net Generation (\$)				54

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
NONE							1
Total							0

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
DIESEL PLA	3	1966	DIESEL	ELECT-MOTIVE	900	3,050
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000
Total						28,050

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0
1								

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators							
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)	
			kW (k)	kVA (l)			
1966	4	660	2,000	2,500	6,000	6,000	1
1969	12	432	20,000	21,176	20,000	20,000	2
Total		1,092	22,000	23,676	26,000	26,000	

1

2

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
 2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	1
KAUK CITY PLT 1	FOX RIVER	REMOTE	VERTIC	1	1,940	139	3,300	2
KAUK CITY PLT 2	FOX RIVER	REMOTE	VERTIC	1	1,942	139	3,300	3
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	4
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	5
OLD BADGER	FOX RIVER	REMOTE	HORIZO	2	1,907	180	1,515	6
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	7
Total							17,323	

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
20	19	1,988	4	17,176	3,100	3,875	6,200	6,200	1
22	22	1,940	2	18,112	2,400	3,000	2,400	2,400	2
22	22	1,942	2	18,112	2,400	3,000	2,400	2,400	3
14	14	1,948	2	7,582	1,100	1,375	3,300	3,300	4
24	24	1,928	2	10,535	1,800	2,200	3,600	3,600	5
22	22	1,907	2	6,967	1,000	1,100	2,000	2,000	6
9	9	1,926	2	4,124	600	750	2,400	2,400	7
Total				82,608	12,400	15,300	22,300	22,300	

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB	Ann St	Comb Loc 1	Comb Loc 2	Delanglade	1
Voltage--High Side	34	34	34	138	34	2
Voltage--Low Side	12	12	12	34	12	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Capacity of Transformers in kVA	10,500	10,000	22,500	50,000	10,500	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Jackson	New Badger	Rosehill	Thilmany		16
Voltage--High Side	12	34	34	34		17
Voltage--Low Side	2	12	12	12		18
Num. of Main Transformers in Operation	2	1	1	2		19
Capacity of Transformers in kVA	3,000	22,500	22,500	60,000		20
Number of Spare Transformers on Hand	1	0	0	0		21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	11,428	3,926	179,690	1
Acquired during year	447	149	11,050	2
Total	11,875	4,075	190,740	3
Retired during year	100	6	195	4
Sales, transfers or adjustments increase (decrease)			(53,470)	5
Number end of year	11,775	4,069	137,075	6
Number end of year accounted for as follows:				7
In customers' use	11,714	3,578	109,745	8
In utility's use	30	1	500	9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	31	490	26,830	12
Total end of year	11,775	4,069	137,075	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Mercury Vapor	175	94	85,446	1
Mercury Vapor	400	23	45,287	2
Sodium Vapor	100	1,009	512,572	3
Sodium Vapor	250	553	748,209	4
Sodium Vapor	400	89	173,105	5
Total		1,768	1,564,619	
Ornamental				
Sodium Vapor	100	35	16,800	6
Sodium Vapor	250	28	37,884	7
Sodium Vapor	400	57	110,865	8
Total		120	165,549	
Other				
NONE		0		9
Total		0	0	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

1. Account #536 - Water for Power - Decrease is due to the FERC refund of the hydro relicensing. This licensing was originally accounted for as Water for Power and charged through the PCAC. The refund was therefore also charged to Water for Power with the proceeds being passed to our customers via the PCAC.
2. Account #543 - Maintenance of Reservoirs, Dams, Waterways - Increase is due to the addition of safety equipment at the hydro facilities. Additional enhancements are expected in 2001.
3. Account #544 - Maintenance of Electric Plant - Increase is due to the addition of safety equipment at the hydro facilities. Additional enhancements are expected in 2001. Also, the Combined Locks facility warranted an unscheduled maintenance program due to damage. The repair costs in excess of the expected insurance settlement is included in this account.
4. Account #553 - Maintenance of Generating and Electric Plant - Decrease is due to the repairs to the #3 Diesel in 1999 not recurring in 2000.
5. Account #554 - Maintenance of Miscellaneous Other Power Generation Plant - Increase is due to miscellaneous safety and maintenance expenses incurred in 2000.
6. Account #580 - Operation Supervision and Engineering - Increase is due to less labor time being capitalized in 2000 vs. 1999 and also to the addition of another engineer who is sharing responsibilities for the distribution system.
7. Account #584 - Underground Line Expenses - Decrease is due to a reduction in underground line repairs in 2000.
8. Account #590 - Maintenance Supervision and Engineering - Decrease is due to a greater amount of Supervisor time being capitalized due to the increase in subdivision development.
9. Account #592 - Maintenance of Station Equipment - Increase is due to personnel additions that increased the amount of dollars spent on maintenance to the substations.
10. Account #593 - Maintenance of Overhead Lines - Increase is due to increased repair and labor costs in 2000.
11. Account #594 - Maintenance of Underground Lines - Increase is due to increased repair and labor costs in 2000.
12. Account #901 - Supervision - Decrease is due to a reallocation of supervision time to actual meter reading time to better represent expenses in 2000.
13. Account #902 - Meter Reading Expenses - See Account #901 - Supervision
14. Account #923 - Outside Services Employed - Decrease is due to a

ELECTRIC OPERATING SECTION FOOTNOTES

reduction in the use of outside consultants used by the Utility.

15. Account #925 - Injuries and Damages - Increase is due to increased safety related items and a variety of injuries occurring in 2000.

16. Account #930 - Miscellaneous General Expenses - Increase is due to the inclusion of additional training events for the supervisors and staff. The increase is also attributable to the increase in the number of personnel.

17. Account #932 - Maintenance of General Plant - Increase is due to painting of the garage area and other costs related to the overall upkeep of the garage and equipment.

Electric Utility Plant in Service (Page E-06)

Account #332 - Reservoirs, Dams, and Waterways - Combined Locks Dam was accounted for and placed into service in 1999. This represents additional costs to complete the project in 2000.

Account #333 - Water Wheels, Turbines and Generators - Includes \$258,139 for the rewind of stator/rotor and RCP #2. Per PSC direction, the old stator/rotor was retired.

Transmission Plant - During 2000, Kaukauna elected to sell its transmission facilities to ATC. As part of the accounting to determine the net plant value of the assets to be transferred, it was determined that a portion of the assets should be transferred to Distribution Plant. These adjustments are depicted in Column f. ATC was basing their ownership interest in Kaukauna Facilities based on Net Plant Value as of 12/31/2000. Information was forwarded to Kaukauna showing Kaukauna's investment share in ATC based on these values. Due to this commitment from ATC, Kaukauna considered the assets sold as of 12/31/2000 to circumvent any 1/2 year depreciation problems in the year 2001. A corresponding receivable based on the net book value is depicted on the balance sheet.

Account #362 - Station Equipment - Badger Substation was rebuilt and updated across the road from its former location.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished to you on Excel spreadsheets upon request.

Adjustments appearing in Column (f) resulted from reclassification of transmission facilities and from Continuing Property Records (CPR) reconciliations.

ELECTRIC OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Electric (Page E-08)

Transmission Plant - During 2000, Kaukauna elected to sell its transmission facilities to ATC. As part of the accounting to determine the net plant value of the assets to be transferred, it was determined that a portion of the assets should be transferred to Distribution Plant. These adjustments are depicted in Column f. ATC was basing their ownership interest in Kaukauna Facilities based on Net Plant Value as of 12/31/2000. Information was forwarded to Kaukauna showing Kaukauna's investment share in ATC based on these values. Due to this commitment from ATC, Kaukauna considered the assets sold as of 12/31/2000 to circumvent any 1/2 year depreciation problems in the year 2001. A corresponding receivable based on the net book value is depicted on the balance sheet. The offset to this receivable is depicted as salvage in Accumulated Depreciation.

Sales of Electricity by Rate Schedule (Page E-14)

Other Sales to Public Authority includes one customer at a CP-1 rate, thus the KW information is included for this customer class.

Electric Distribution Meters & Line Transformers (Page E-24)

Prior to Kaukauna's conversion to the new billing software, Transformer information was maintained by the old software. This information could not be converted to the new software. Due to this limitation, new software is currently being developed to track the transformer information. It is projected to be finished in 2001/2002. This will enable Kaukauna to provide more precise transformer information.
